

## COMPUTATION OF LEGAL DEBT MARGIN

### General Obligation Bonded Debt General Issue June 30, 2002

Real Market Value		<u>\$ 3,156,227,240</u>
Debt Limit 3% of real market value		\$ 94,686,817
Amount of debt applicable to debt limit:		
Total general issue debt	\$ 9,880,000	
Less:		
Funds applicable to the payment of the principal thereof per ORS 287.004(2) - <i>Estimated Figure</i>	<u>\$ 373,958</u>	
Total amount of debt applicable to limit		<u>\$ 9,506,042</u>
Total Debt Margin		<u>\$ 85,180,775</u>

Oregon Revised Statutes (ORS) 287.004 (2) states: "...no city shall issue or have outstanding at any one time bonds in excess of three percent of the real market value of all taxable property within its boundaries computed in accordance with ORS 308.207, after deducting from outstanding bonds such cash funds and sinking funds as are applicable to the payment of principal thereof."

Sources: Lane County Department of Assessment and Taxation; Annual Financial Report

<b>PERFORMANCE PAY PLAN</b> <b>City Authorized FTE Classifications</b>
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Job Code	Description	Minimum	Maximum
160162	Accountant	\$41,816	\$50,748
161237	Accounting Manager	\$55,873	\$67,888
216482	Accounting Technician 1	\$31,145	\$37,881
210382	Accounting Technician 2	\$32,722	\$39,826
189132	Administration Division Manager	\$61,602	\$74,854
169122	Administrative Aide	\$37,811	\$45,968
243342	Administrative Aide/City Recorder	\$37,811	\$45,968
169120	Administrative Coordinator	\$37,811	\$45,968
169367	Administrative Secretary (Non-Union)	\$31,102	\$37,811
16936U	Administrative Secretary	\$29,744	\$36,082
169137	Administrative Secretary, Supervising	\$32,655	\$39,696
379263	Animal Control Officer	\$28,315	\$34,387
188107	Assistant City Manager	\$80,966	\$98,420
373136	Battalion Chief (Operations)	\$61,602	\$74,854
373138	Battalion Chief (Training)	\$61,602	\$74,854
166167	Benefits Manager	\$53,204	\$64,677
161117	Budget and Treasury Manager	\$55,873	\$67,888
161227	Budget and Treasury Officer	\$53,204	\$64,677
168587	Building Inspector 1	\$37,881	\$46,061
168487	Building Inspector 2	\$41,816	\$50,748
168477	Building Inspector 3	\$46,061	\$55,951
381452	Building Maintenance Worker	\$33,547	\$40,802
168677	Building Permit Review Technician	\$41,816	\$50,748
168357	Building Safety Coordinator	\$48,360	\$58,752
168337	Building Safety Supervisor	\$50,671	\$61,602
205367	Business License Specialist	\$26,944	\$32,722
019111	City Engineer	\$67,888	\$82,558
188007	City Manager	\$139,404	\$139,404
018137	City Surveyor	\$50,671	\$61,602
005061	Civil Engineer	\$50,748	\$61,700
019151	Civil Engineer, Senior	\$55,951	\$68,097
019131	Civil Engineer, Supervising	\$58,662	\$71,296
209677	Clerk 1	\$22,139	\$27,208
209562	Clerk 2	\$24,453	\$29,744
20956N	Clerk 2 (Non-Union)	\$25,328	\$31,102
219362	Clerk 3	\$26,944	\$32,722
21936N	Clerk 3 (Non-Union)	\$28,072	\$34,298
168567	Code Enforcement Inspector	\$37,881	\$46,061
168137	Code Enforcement Officer	\$45,968	\$55,873
132037	Communication Administrator	\$48,274	\$58,662

188237	Community and Economic Development Manager	\$61,602	\$74,854
169467	Community Development and Housing Technician	\$31,145	\$37,881
188357	Community Development Supervisor	\$48,274	\$58,662
169778	Community Services Aide	\$28,315	\$34,387
168237	Community Services Manager	\$61,602	\$74,854
372367	Community Services Officer 1	\$29,644	\$36,022
372257	Community Services Officer 2	\$31,055	\$37,765
169687	Community Services Technician	\$34,387	\$41,816
182367	Construction Inspector 1	\$41,816	\$50,748
182267	Construction Inspector 2	\$46,061	\$55,951
182467	Construction Representative	\$46,061	\$55,951
243362	Court Clerk	\$25,617	\$31,145
243352	Court Clerk, Senior	\$31,145	\$37,881
377667	Court Officer	\$36,771	\$40,759
37766N	Court Officer (Non-union)	\$36,126	\$40,044
188137	Court Supervisor	\$43,781	\$53,204
382664	Custodian 1	\$24,128	\$29,331
382652	Custodian 2	\$26,604	\$32,324
030477	Data Entry Technician	\$27,289	\$33,195
030465	Data Management Technician	\$36,466	\$44,363
169132	Departmental Assistant	\$34,298	\$41,671
079117	Deputy Chief EMS	\$64,677	\$78,608
373137	Deputy Chief Operations	\$64,677	\$78,608
373147	Deputy Chief Prevention/Hazmat	\$64,677	\$78,608
373667	Deputy Fire Marshal 1	\$47,996	\$58,995
373367	Deputy Fire Marshal 2	\$58,806	\$67,514
199117	Development Services Director	\$77,099	\$93,730
188337	EMS Account Services Supervisor	\$43,781	\$53,204
214352	EMS Accounting Technician	\$31,145	\$37,881
373357	EMS Program Officer	\$58,806	\$67,514
229367	Engineer Assistant	\$32,722	\$39,826
005175	Engineer in Training	\$48,360	\$58,752
005467	Engineering Technician 1	\$32,722	\$39,826
005367	Engineering Technician 2	\$36,082	\$43,909
005262	Engineering Technician 3	\$39,826	\$48,360
00526N	Engineering Technician 3 (Non-Union)	\$38,593	\$46,868
005261	Engineering Technician 4	\$43,909	\$53,342
168127	Environmental Services Manager	\$64,677	\$78,608
019132	Environmental Services Supervisor	\$53,204	\$64,677
168267	Environmental Services Technician	\$43,909	\$53,342
168367	Environmental Services Technician 1	\$31,145	\$37,881
168244	Environmental Services Technician 2	\$39,826	\$48,360
160117	Finance Director	\$77,099	\$93,730
216251	Finance Operations Assistant	\$32,655	\$39,696
169121	Finance Operations Coordinator	\$39,696	\$48,274
381677	Fire and Life Safety Maintenance Attendant	\$28,315	\$34,387

373134	Fire Captain	\$58,806	\$67,514
373117	Fire Chief	\$77,099	\$93,730
373567	Fire Engineer	\$46,305	\$59,059
373364	Fire Fighter	\$43,476	\$55,424
373267	Fire Lieutenant	\$50,398	\$60,339
169577	Fire Prevention Technician	\$27,952	\$34,053
079364	Firefighter/Paramedic	\$47,380	\$60,434
018141	GIS Coordinator	\$50,748	\$61,700
018131	GIS Supervisor	\$53,204	\$64,677
018362	GIS Technician	\$39,826	\$48,360
01836N	GIS Technician (Non-Union)	\$38,597	\$46,868
169677	Housing Programs Aide	\$29,744	\$36,082
169265	Housing Programs Assistant	\$36,082	\$43,909
169254	Housing Programs Specialist	\$43,909	\$53,342
166274	Human Resources Analyst	\$43,781	\$53,204
166267	Human Resources Analyst, Senior	\$45,968	\$55,873
209241	Human Resources Assistant	\$31,145	\$37,881
166117	Human Resources Director	\$69,925	\$85,034
166137	Human Resources Manager	\$53,204	\$64,677
166127	Human Resources Project Specialist	\$67,888	\$82,558
209351	Human Resources Technician	\$28,315	\$34,387
221367	Information Services Technician	\$34,387	\$41,816
169167	Information Technology Director	\$73,435	\$89,274
005251	Infrastructure Engineering Technician	\$46,061	\$55,951
100367	Librarian 1	\$39,826	\$48,360
10036N	Librarian 1 (Non-Union)	\$38,597	\$46,868
249367	Library Aide - Part-time	\$10.64 per hr	\$12.95 per hr
100117	Library Director	\$69,925	\$85,034
100167	Library Manager	\$53,204	\$64,677
100461	Library Technical Specialist	\$36,082	\$43,909
100377	Library Technician 1	\$24,453	\$29,744
100467	Library Technician 2	\$29,744	\$36,082
169337	Maintenance Assistant	\$36,017	\$43,781
899684	Maintenance Apprentice	\$27,560	\$27,560
381687	Maintenance Attendant	\$25,306	\$30,771
899453	Maintenance Journey	\$33,547	\$40,802
188227	Maintenance Manager	\$64,677	\$78,608
169131	Maintenance Office Supervisor	\$39,696	\$48,274
891137	Maintenance Supervisor	\$48,274	\$58,662
408675	Maintenance Worker	\$18,530	\$22,749
161267	Management Analyst 1	\$41,816	\$50,748
161167	Management Analyst 2 (Non-Union)	\$45,968	\$55,873
16116U	Management Analyst 2	\$46,061	\$55,951
161057	Management Analyst, Senior	\$48,274	\$58,662
620251	Mechanic 2	\$46,044	\$46,044
620372	Mechanic Apprentice	\$28,848	\$35,091

620261	Mechanic Journey	\$35,787	\$43,535
102017	Museum Coordinator	\$39,826	\$48,360
030464	Network Analyst	\$50,748	\$61,700
030466	Network Analyst Non-Certified	\$48,360	\$58,752
030221	Network Analyst, Senior	\$53,342	\$64,854
030131	Network Manager	\$55,873	\$67,888
215352	Payroll Technician	\$32,655	\$39,696
030362	PC Support Technician	\$41,816	\$50,748
199367	Planner 1	\$39,826	\$48,360
199267	Planner 2	\$43,909	\$53,342
199157	Planner 3	\$46,061	\$55,951
199456	Planner Aide	\$29,744	\$36,082
199127	Planning Manager	\$61,602	\$74,854
199137	Planning Supervisor	\$50,671	\$61,602
199365	Planning Technician	\$34,387	\$41,816
168467	Plans Examiner	\$48,360	\$58,752
005062	Plans Review Engineer	\$50,748	\$61,700
375367	Police Call Taker/Records Clerk	\$26,635	\$32,293
375117	Police Captain	\$64,677	\$78,608
188127	Police Chief	\$77,099	\$93,730
382653	Police Custodian	\$24,453	\$29,744
379362	Police Dispatcher	\$35,864	\$43,538
379374	Police Dispatcher Trainee	\$30,796	\$30,796
169130	Police Office Supervisor	\$41,671	\$50,671
375263	Police Officer	\$40,759	\$53,919
222367	Police Property Clerk	\$29,328	\$35,591
375362	Police Records Clerk, Senior	\$29,328	\$35,591
201341	Police Secretary	\$28,315	\$34,387
375122	Police Technical Specialist	\$38,312	\$46,576
169344	Program Technician	\$29,744	\$36,082
030462	Programmer Analyst 1	\$41,816	\$50,748
030262	Programmer Analyst 2	\$46,061	\$55,951
030162	Programmer Analyst 3	\$50,748	\$61,700
229357	Project Assistant	\$36,082	\$43,909
189117	Project Manager	\$61,602	\$74,854
222347	Property Controller	\$36,771	\$40,759
188467	Property Management Aide	\$29,744	\$36,082
188257	Property Management Coordinator	\$46,061	\$55,951
165154	Public Information and Education Specialist	\$41,816	\$50,748
165267	Public Relations Representative	\$36,082	\$43,909
188117	Public Works Director	\$80,966	\$98,420
221477	Resource Assistant (Information Technology)	\$31,145	\$37,881
186117	Risk Manager	\$53,204	\$64,677
201362	Secretary (Non-Union)	\$28,072	\$34,298
20136U	Secretary	\$26,944	\$32,722
372667	Security Attendant	\$22,139	\$27,208

168437	Senior Building Inspector	\$48,360	\$58,752
829231	Senior Traffic Signal Electrician	\$45,950	\$55,817
375133	Sergeant	\$56,043	\$68,146
018361	Survey Party Chief	\$41,816	\$50,748
018247	Surveyor	\$46,061	\$55,951
030121	System Administrator	\$55,951	\$68,097
030167	Systems Analyst, Senior	\$50,748	\$61,700
189011	Technical Services Manager	\$61,602	\$74,854
005031	Traffic Engineer	\$58,662	\$71,296
824687	Traffic Maintenance Technician	\$27,098	\$32,925
824667	Traffic Maintenance Technician 2	\$32,602	\$39,652
829261	Traffic Signal Electrician	\$43,762	\$53,159
824381	Traffic Signal Technician	\$36,466	\$44,363
824462	Traffic Signal Technician Trainee	\$32,602	\$39,652
199357	Traffic Technician 1	\$34,387	\$41,816
199362	Traffic Technician 2	\$37,881	\$46,061
199262	Traffic Technician 3	\$41,816	\$50,748
199261	Traffic Technician 4	\$46,061	\$55,951
166355	Training Assistant	\$34,387	\$41,816
373467	Training Officer	\$58,806	\$67,514
005011	Transportation Manager	\$61,602	\$74,854
005161	Transportation Planning Engineer	\$50,748	\$61,700
187137	Volunteer Coordinator	\$29,744	\$36,082
168147	Water Resources Program Coordinator	\$45,968	\$55,873
249687	Work Experience	\$6.90 per hr	\$6.90 per hr

## CITY FUND TYPES

The City of Springfield groups funds into two broad fund categories – **Government Fund Category** and **Proprietary Fund Category**. Funds are further categorized into six generic fund types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds and Internal Service Funds.

### Governmental Fund Category

Governmental Funds are those through which most governmental functions of the City are financed and include the ***General Fund, Special Revenue Funds, Debt Service Funds*** and ***Capital Project Funds***. The financial measurement focus for governmental funds is on the determination of the change in spendable financial resources, rather than upon determination of net income.

***General Fund:*** *The General Fund serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.*

#### **General Fund:**

Accounts for the general operations of the City including Library, Police, Fire, Public Works, Municipal Court, Planning, Building and General Administrative business support activities.

***Special Revenue Funds:*** *Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specific purposes.*

#### **Fire Local Option Levy Fund:**

Accounts for the receipt of the local option levy passed in November, 2002 and effective for FY04 through FY07 to provide funding for enhanced fire services as well as houses the expenditures made for the increased services.

#### **Community Development Block Grant Fund (CDBG):**

Required by federal law to account for receipt and expenditure of Community Development Block Grant funds.

#### **Museum Fund:**

Accounts for exhibit expenses and the fund raising efforts for the Springfield Museum; revenues derived from sales, entry fees, memberships and a capital fund raising effort are dedicated for future improvements.

**Police Local Option Levy Fund:**

Accounts for the receipt of the local option levy passed in November, 2002 and effective for FY04 through FY07 to provide funding for enhanced police services as well as houses the expenditures made for the increased services.

**Riverbend Development Fund:**

Established in FY03, this fund accounts for the revenues received and expenditures made on behalf of the long term project identified as the Riverbend Development Project.

**Special Revenue Fund:**

Accounts for receipt of transient room taxes dedicated to the University of Oregon Hayward Field renovation, receipt of telephone tax dedicated to the 911 program and Development Services Department's grants.

**Street Fund:**

Required by state law for receipt and expenditure of state shared gas tax. One percent of gas tax is required to be spent on bicycle facilities.

**Transient Room Tax Fund:**

Accounts for the receipt of transient room taxes, hotel and motel, and for expenditures that will enhance tourism.

***Debt Service Funds:** Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

**Bancroft Redemption Fund:**

Accounts for assessment bond debt service payments; supported by property owners' principal and interest payments assessed in the past.

**Bond Sinking Fund:**

Accounts for payments on City debt including general obligation bonds supported by property taxes.

***Capital Project Funds:** Capital project funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds)*

**Development Assessment Fund:**

Accounts for the cost of local public improvements (supported by assessments to benefiting properties) to construct streets, storm sewers, sidewalks, street lighting, sewers and other public improvement projects.

**Development Projects Fund:**

Accounts for the cost to construct streets, facilities and other public improvements; supported by system development charges, grants, contracts, and capital reserves. Projects funded by assessments are excluded from this fund and are accounted for in separate funds.



**G. O. Bond Capital Projects Fund:**

Accounts for the cost of capital projects and improvements financed by general obligation (G.O.) bonds. A \$12.7 million general obligation bond measure was passed by the voters on November 7, 1995.

**Regional Wastewater Capital Fund:**

Accounts for regional sewer capital improvement costs supported by sewer user fees, other user fees, reimbursement system development charges (SDCs) and County Service District contributions through transfers from the Regional Wastewater Operation Fund.

**Regional Wastewater SDC Fund:**

Established as of July, 2002 (FY03) this fund specifically accounts for regional sanitary sewer user fees, other user fees, reimbursement system development charges (SDCs) and County Service District contributions through transfers from the Regional Wastewater Fund. Prior to FY03, Regional Wastewater SDC activities had been recorded in a non segregated SDC fund (see SDC Projects Fund).

**SDC Projects Fund:**

Accounts for the cost of public improvements supported by system development charges (as of July 1, 1991). As part of the 2001 General Accounting Standard Boards bulletin #34, system development charges are to be separately identified as of July, 2002 (FY03). As a result this fund will no longer be active after the close of equity in FY03. Instead, three new funds will account for the SDC activities: Transportation SDC Fund; Sewer SDC Fund; and Regional Wastewater SDC Fund.

**Sewer Capital Projects Fund:**

Accounts for sewer capital improvement costs supported by sewer connection fees and by sewer user fees through transfers from the Sewer Operating Fund.

**Sewer SDC Fund:**

Established as of July, 2002 (FY03), this fund specifically accounts for sewer SDC revenue and expenditures. Prior to FY03, SDC transportation activities had been recorded in a non segregated SDC fund (see SDC Projects Fund).

**Street Capital Fund:**

Established as of July, 2002 (FY03), this fund accounts for transportation capital improvement costs. Costs are supported by transfers from the Street Operating Fund.

**Transportation SDC Fund:**

Established as of July, 2002 (FY03), this fund specifically accounts for transportation SDC revenue and expenditures. Prior to FY03, SDC sewer activities had been recorded in a non segregated SDC fund (see SDC Projects Fund).

**Proprietary Fund Category**

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector and include *Enterprise Funds* and

***Internal Service Funds.*** The focus of financial measurement for proprietary funds is on the determination of net income, financial position and changes in financial position.

***Enterprise Funds:*** *Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise program is managed much like a business in that it is self-supporting in nature.*

**Booth-Kelly Fund:**

Accounts for the cost of the improvements and operating expenses of the Booth-Kelly Center; program supported through grants and revenue generated by the leasing of commercial space to local industry.

**Emergency Medical Service Fund:**

Accounts for the cost of emergency medical services, ambulance and medic supported by user fees and subscription memberships in the FireMed Program.

**Sewer Operations Fund:**

Accounts for operations and maintenance costs of local sanitary and storm sewer systems supported by local sewer user fees.

**Regional Fiber Consortium Fund:**

Accounts for the financial affairs of the Regional Fiber Consortium. The Regional Fiber Consortium is an intergovernmental entity which manages the operation costs of the Fiber Consortium; supported by membership dues and franchise fees.

**Regional Wastewater Fund:**

Accounts for the financial affairs of the Metropolitan Wastewater Management Commission (MWMC). The MWMC is an intergovernmental entity which manages the construction, operations and maintenance costs of the regional sewer system; supported by grants and regional sewer user fees.

***Internal Service Funds:*** *Internal service funds account for the financing of goods and services provided by one department to another department on a cost-reimbursement basis.*

**Insurance Fund:**

An internal service fund that accounts for risk management, property/casualty insurance premium, damage claim and employee benefit costs; supported by service charges to departmental operating budgets.

**Vehicle and Equipment Fund:**

A sinking fund for the future replacement of vehicles and major equipment; supported by charges to departmental operating budgets.